

Paul S. Bliley, Jr., VSB #13973
Williams Mullen
P.O. Box 1320
Richmond, VA 23218-1320
Telephone: (804) 783-6448
Fax: (804) 783-6507
pbliley@williamsmullen.com
Counsel for Tax Collector in and for Polk County, Florida

IN THE UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF VIRGINIA
Richmond Division

IN RE:) Chapter 11
) Case No. 08-35653 (KRH)
CIRCUIT CITY STORES, INC., et al.,)
) Jointly Administered
Debtors.)

**RESPONSE OF HONORABLE JOE G. TEDDER,
TAX COLLECTOR IN AND FOR POLK COUNTY, FLORIDA
("TAX COLLECTOR") TO DEBTOR'S THIRTY-SEVENTH
OMNIBUS OBJECTION TO CLAIMS
(REDUCTION OF CERTAIN PERSONAL PROPERTY TAX CLAIMS)**

Comes now the Honorable Joe G. Tedder, Tax Collector in and for Polk County, Florida ("Tax Collector"), and for his response to the Debtor's Thirty-Seventh Omnibus Objection to Claims (Reduction of Certain Personal Property Tax Claims) (Docket #4613) states as follows:

1. The Claimant's Name is the Honorable Joe G. Tedder, Tax Collector in and for Polk County, Florida ("Tax Collector"). The amount of the claim filed is for 2009 personal property taxes assessed against the personal property of Circuit City Stores located at 4212 US Highway 98 N., Lakeland, Florida, as of January 1, 2009.
2. Attached hereto as Exhibit A is a concise statement of Tax Collector, who is a person with personal knowledge of the relevant facts in support of this response, which statement sets forth the reasons why the Bankruptcy Court should overrule the objection as to the Tax

Collector's claim, which includes, without limitation the specific factual and legal basis upon which the claimant intends to rely in support of his response and his underlying claim.

3. Attached hereto as Exhibit B is a copy of or identification of documentation supporting the Tax Collector's claim that the claimant presently intends to introduce into evidence in support of his claim at any hearing held on this objection. Claimant reserves the right to supplement this documentation at a later date if additional supporting documentation is obtained.

4. Attached hereto as Exhibit C is a Declaration of the Honorable Marsha Faux, who is the Property Appraiser in and for Polk County, Florida and as such has personal knowledge of the relevant facts that support this response.

5. The claimants address, telephone number, fax number and the claimant's attorney to whom the attorneys for the Debtor should serve a reply to the response are as follows:

The Hon. Joe G. Tedder
Polk County Tax Collector
430 E. Main Street
Bartow, Florida 33830
Phone: (863) 534-4700
Fax: (863) 534-4720

Attorney:
Paul S. Bliley, Jr., Esquire
Williams Mullen
P.O. Box 1320
Richmond, VA 23218-1320
pbliley@williamsmullen.com
Telephone: (804) 783-6448
Fax: (804) 783-6507

6. The name, address, telephone number and fax number of the party to reconcile, settle or otherwise resolve the objection on the claimant's behalf is the attorney set forth above.

Dated: September 21, 2009

Hon. Joe G. Tedder, Tax Collector
In and for Polk County, Florida

By /s/ Paul S. Bliley, Jr.
Of Counsel

Paul S. Bliley, Jr., VSB No. 13973
Williams Mullen
P.O. Box 1320
Richmond, VA 23218-1320
Phone: (804) 783-6448
Fax: (804) 783-6507
pbliley@williamsmullen.com
Counsel for Tax Collector in and for Polk County, Florida

CERTIFICATE OF SERVICE

I hereby certify that on the 21st day of September 2009, I caused a copy of the foregoing to be served by electronic means on the "2002" and "Core" lists and through the ECF system.

/s/ Paul S. Bliley, Jr.
Paul S. Bliley, Jr.


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EXHIBIT A

I have personal knowledge as the Tax Collector for Polk County, Florida, to the relevant facts in support of the Response of the Tax Collector to the Objection filed. The Court should overrule the Objection as to the claim of the Tax Collector, factually and legally.

The factual basis is as set forth in Exhibit C prepared by the Honorable Marsha Faux, Property Appraiser in and for Polk County, Florida, who had appraised the Circuit City property upon which the Tax Collector, by law, must rely.

The legal basis is because Florida law in Section 197.332, Florida Statutes, restricts the Tax Collector to the collection of all taxes as shown on the tax roll. The tax roll, indicating the value of the property and the amount of tax assessed on such property, is prepared by the Property Appraiser as required in Section 192.011, Florida Statutes. This restriction on the Tax Collector's duties is provided further in the applicable rules prepared by the Florida Department of Revenue (which supervises both the Property Appraiser and the Tax Collector in the state work performed locally in each county political subdivision), throughout Chapter 12D-13, Florida Administrative Code.



The Honorable Joe G. Tedder
Polk County Tax Collector

EXHIBIT B

Attached hereto is the preliminary roll and appraised values received by the Tax Collector from the Property Appraiser. Attached also is the documentation of the Property Appraiser as referenced in Exhibit C.

Case 08-35653-KRH Doc 5011 Filed 09/21/09 Entered 09/21/09 17:52:05 Desc Main
Taxing Authorities of Polk County
P.O. Box 1934
Bartow, FL 33831
August 19, 2009

Document Page 60 **DO NOT PAY THIS IS NOT A BILL**

**2009 NOTICE OF PROPOSED PROPERTY TAXES
AND PROPOSED OR ADOPTED NON-AD
VALOREM ASSESSMENTS
POLK COUNTY TAXING AUTHORITIES**

PARCEL #: 20005623
CIRCUIT CITY STORES #867/946
PO BOX 5695
GLEN ALLEN, VA 23058-5695

TAX DISTRICT: 61510
LEGAL DESC:

PROPERTY LOCATION: 4212 US HIGHWAY 98 N, LAKELAND

TAXING AUTHORITY	YOUR TAXABLE VALUE THIS YEAR COLUMN 1	YOUR PROPERTY TAXES LAST YEAR COLUMN 2	YOUR TAXES THIS YEAR IF PROPOSED BUDGET CHANGE IS MADE COLUMN 3	YOUR TAXES THIS YEAR IF NO BUDGET CHANGE IS MADE COLUMN 4	A PUBLIC HEARING ON THE PROPOSED TAXES AND BUDGET WILL BE HELD:
COUNTY	19,895	3,480.76	157.31	157.31	9-3 6PM 330 W CHURCH ST BARTOW FOR TAX INFO CALL 863-534-6594
PUBLIC SCHOOLS:					
BY STATE LAW	19,895	2,626.48	101.23	118.17	9-8 5:01PM 1915 S FLORAL AVE BARTOW FOR TAX INFO CALL 863-534-0540
BY LOCAL BOARD	19,895	1,277.45	49.70	57.47	9-8 5:01PM 1915 S FLORAL AVE BARTOW FOR TAX INFO CALL 863-534-0540
MUNICIPALITIES:					
LAKELAND	19,895	1,740.30	72.69	75.07	9-9 6PM 228 S MASSACHUSETTS AVE LAKELAND FOR TAX INFO CALL 863-834-6200
WATER MANAGEMENT:					
HILLSBOROUGH BASIN	19,895	127.95	4.82	5.74	9-15 5:01PM 7601 HWY 301 N TAMPA FL FOR TAX INFO CALL 352-796-7211 x4129
SOUTHWEST FLORIDA WMD	19,895	197.70	7.69	8.84	9-15 5:01PM 7601 HWY 301 N TAMPA FL FOR TAX INFO CALL 352-796-7211 x4129
INDEPENDENT DISTRICT:					
LAKELAND MASS	19,895	255.69	9.95	11.11	9-9 5:30PM 228 S MASSACHUSETTS AVE LKLAND FOR TAX INFO CALL 863-688-7433 x123
VOTER APPROVED:					
COUNTY DEBT	19,895	30.68	1.19	1.19	9-3 6PM 330 W CHURCH ST BARTOW FOR TAX INFO CALL 863-534-6594
PENALTY:					
TOTAL PROPERTY TAX		9,737.01	404.58	434.90	
	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	
	SEE REVERSE SIDE FOR EXPLANATION OF PROPOSED PROPERTY TAXES				
	MARKET VALUE	ASSESSED VALUE	EXEMPTIONS	TAXABLE VALUE	
YOUR PROPERTY VALUE LAST YEAR:	536,387	536,387	25,000	511,387	
YOUR PROPERTY VALUE THIS YEAR:	44,895	44,895	25,000	SEE COLUMN 1 ABOVE	
<ul style="list-style-type: none"> IF YOU FEEL THAT THE MARKET VALUE OF YOUR PROPERTY IS INACCURATE OR DOES NOT REFLECT MARKET VALUE, OR YOU ARE ENTITLED TO AN EXEMPTION THAT IS NOT REFLECTED ABOVE, CONTACT YOUR COUNTY PROPERTY APPRAISER AT: 863-534-4777 BARTOW, 863-413-2549, 2551 LAKELAND, 863-401-2424, 2425 WINTER HAVEN. IF THE PROPERTY APPRAISER'S OFFICE IS UNABLE TO RESOLVE THE MATTER AS TO MARKET VALUE, OR AN EXEMPTION, YOU MAY FILE A PETITION FOR ADJUSTMENT WITH THE VALUE ADJUSTMENT BOARD. PETITION FORMS ARE AVAILABLE FROM THE COUNTY PROPERTY APPRAISER AND MUST BE FILED ON OR BEFORE: 09/14/2009 FAILURE TO PAY TAXES AND NON-AD VALOREM ASSESSMENTS WILL RESULT IN THE ISSUANCE OF A TAX CERTIFICATE AND MAY RESULT IN THE LOSS OF TITLE. YOUR FINAL TAX BILL MAY CONTAIN NON-AD VALOREM ASSESSMENTS WHICH MAY NOT BE REFLECTED ON THIS NOTICE, SUCH AS ASSESSMENTS FOR ROADS, DRAINAGE, GARBAGE, FIRE, LIGHTING, WATER, SEWER, OR OTHER GOVERNMENTAL SERVICES AND FACILITIES WHICH MAY BE LEVIED BY YOUR COUNTY, CITY OR ANY OTHER SPECIAL DISTRICT. 					
NOTICE OF PROPOSED AND/OR ADOPTED NON-AD VALOREM ASSESSMENTS					
LEVYING AUTHORITY	PURPOSE OF ASSESSMENT		UNITS	RATE	YOUR NON-AD VALOREM ASSESSMENT
*** SEE REVERSE SIDE FOR TAXING AUTHORITY INFORMATION AND HEARING DATE, TIME, AND LOCATIONS ***					
TOTAL NON-AD VALOREM 0					
<p>THE TAXING AUTHORITIES WHICH LEVY PROPERTY TAXES AGAINST YOUR PROPERTY WILL SOON HOLD PUBLIC HEARINGS TO ADOPT BUDGETS AND TAX RATES FOR THE NEXT YEAR. THE PURPOSE OF THESE PUBLIC HEARINGS IS TO RECEIVE OPINIONS FROM THE GENERAL PUBLIC AND TO ANSWER QUESTIONS ON THE PROPOSED TAX CHANGE AND BUDGET PRIOR TO TAKING FINAL ACTION. EACH TAXING AUTHORITY MAY AMEND OR ALTER ITS PROPOSALS AT THE HEARING. ALL AFFECTED PROPERTY OWNERS HAVE THE RIGHT TO APPEAR AT THE PUBLIC HEARING AND FILE WRITTEN OBJECTIONS TO THE NON-AD VALOREM ASSESSMENTS. THE WRITTEN OBJECTION MUST BE FILED WITH THE LOCAL GOVERNMENT WITHIN 20 DAYS OF THE FIRST CLASS NOTICES REQUIRED BY F.S. 197.3632.</p> <p>*** THIS FORM CONSTITUTES THE FIRST CLASS NOTICE REQUIRED BY F.S. 197.3632 FOR COUNTY ASSESSMENTS AND CERTAIN MUNICIPAL ASSESSMENTS LISTED ABOVE ***</p>					

Document Page 7 of 8
POLK COUNTY TAXING AUTHORITIES
NOTICE OF PROPOSED PROPERTY TAXES

EXPLANATIONS:
(S.200.069 Florida Statutes)

COLUMN 1 - "YOUR TAXABLE VALUE THIS YEAR"

This column shows the taxable value for your property in each local taxing district.

COLUMN 2 - "YOUR PROPERTY TAXES LAST YEAR"

This column shows the taxes that were applied last year to your property. These amounts were based on budgets adopted last year and your property's previous taxable value.

COLUMN 3 - "YOUR TAXES THIS YEAR IF PROPOSED BUDGET CHANGE IS MADE"

This column shows what your taxes will be this year under the BUDGET ACTUALLY PROPOSED by each local taxing authority. The proposal is NOT final and may be amended at the public hearings shown on the front side of this notice and below.

COLUMN 4 - "YOUR TAXES THIS YEAR IF NO BUDGET CHANGE IS MADE"

This column shows what your taxes will be this year IF EACH TAXING AUTHORITY DOES NOT INCREASE ITS PROPERTY TAX LEVY. These amounts are based on last year's budgets and your current assessment. The difference between columns 3 and 4 is the tax change proposed by each local taxing authority and is NOT the result of higher assessments.

ASSESSED VALUE MEANS:

For homestead property: value as limited by State Constitution
 For agriculture and similarly assessed property: classified use value
 For all other property: market value

- Note:** Amounts shown on this form do NOT reflect early payment discounts you may have received or may be eligible to receive. (Discounts are a maximum of 4 percent of the amount shown on this form.)
- Note:** Non-ad valorem assessments are placed on this notice at the request of the respective local governing boards. Your tax collector will be including them on the November tax notice. For details on particular non-ad valorem assessments, contact the levying local governing board. (SEE BELOW)
- Note:** SENIOR EXEMPTIONS: Applies to property that has been granted an additional homestead exemption to persons 65 years of age and older whose total adjusted gross income does not exceed the limit.

Marsha M. Faux, CFA, ASA**Polk County Property Appraiser Office Information**

BARTOW
 255 N. Wilson Avenue
 (863)534-4777

LAKELAND
 912 E. Parker Street
 (863)413-2549

WINTER HAVEN
 3425 Lake Alfred Road, 3 Gill Jones Plaza
 (863)401-2424

Non Ad Valorem Taxing Authority Information


TAXING DISTRICT	FOR TAX INFORMATION CALL	PUBLIC HEARING DATE, TIME, & LOCATION
BRAHMA ROAD MSBU	(863)534-6763	9/10/09 6:00PM 330 W CHURCH ST, BARTOW
BRIDGEWATER CDD	(813)933-5571	7/22/09 10:00AM 2525 VILLAGES LAKES BLVD, LAKELAND
CITY OF MULBERRY FIRE SERVICES	(863)425-1125	9/09/09 6:30PM 104 S CHURCH AVE, MULBERRY
FLORIDA DEVELOPMENT ROAD MSBU	(863)534-6763	9/10/09 6:00PM 330 W CHURCH ST, BARTOW
GOLDEN LAKES / EAGLEBROOKE	(954)753-5841	8/04/09 10:00AM 1300 EAGLEBROOKE BLVD, LAKELAND
LAKE ASHTON CDD MAINT	(954)721-8681	8/14/09 10:00AM 4141 ASHTON CLUB DR, LAKE WALES
LAKE ASHTON II CDD MAINT	(954)721-8681	8/10/09 10:30AM 6052 PEBBLE BEACH BLVD, WINTER HAVEN
LAZY S MSBU	(863)298-4135	9/10/09 6:00PM 330 W CHURCH ST, BARTOW
LORI LANE MSBU	(863)534-6763	9/10/09 6:00PM 330 W CHURCH ST, BARTOW
PENALTY-TANGIBLE PROPERTY	(863)534-4777	
POINCIANA CDD MAINT	(954)753-5841	7/29/09 1:30PM 388 VILLAGE DR, POINCIANA
POINCIANA WEST CDD MAINT	(954)753-5841	7/29/09 2:30PM 388 VILLAGE DR, POINCIANA
POLK CNRY WASTE RESOURCE MGMT	(863)284-4319	9/10/09 6:00PM 330 W CHURCH ST, BARTOW
POLK COUNTY FIRE SERVICES	(863)519-7350	9/10/09 6:00PM 330 W CHURCH ST, BARTOW
SOUTH SHORE OAKS MSBU	(863)534-6763	9/10/09 6:00PM 330 W CHURCH ST, BARTOW
STREET LIGHTING (ALL)	(863)534-6081	9/10/09 6:00PM 330 W CHURCH ST, BARTOW
TOWN OF DUNDEE STORMWATER	(863)419-3100	9/09/09 6:30PM 105 CENTER ST, DUNDEE
WEST LAKELAND WATER CONTROL	(954)753-5841	7/13/09 10:00AM 2600 S. FLORIDA AVE, STE 100, LAKELAND

EXHIBIT C

**Declaration of the Honorable Marsha Faux,
Property Appraiser in and for Polk County, Florida.**

As the Property Appraiser in and for the Polk County political subdivision, I appraise the value of property pursuant to state law and state rule and work under the supervision of the Florida Department of Revenue in this regard as provided in Section 195.002(1), Florida Statutes. Pursuant to Section 193.114, Florida Statutes, I prepared the Tangible Personal Property Tax Rolls for the year 2009 and upon certification in October 2009 will deliver such rolls to the Tax Collector in and for Polk County, Florida.

The 2009 preliminary Tangible Personal Property Tax Rolls have been prepared by me and a certified copy of the TRIM Notice for 2009 is attached hereto.



The Honorable Marsha Faux
Polk County Property Appraiser